

make adjustments to correct these errors in a subsequent year's apportionment to the extent feasible.

**§ 630.12 Display of OMB control numbers.**

All of the information collection requests in this part have been approved by the Office of Management and Budget under control number 2132-0008.

**APPENDIX A TO PART 630—OVERVIEW AND EXPLANATION OF THE URBAN MASS TRANSPORTATION INDUSTRY UNIFORM SYSTEM OF ACCOUNTS AND RECORDS AND REPORTING SYSTEM**

*A. Introduction*

Section 15 of the Federal Transit Act, as amended, provides for establishment of two information-gathering analytic systems: A Uniform System of Accounts and Records, and a Reporting System for the collection and dissemination of public mass transportation financial and operating data by uniform categories. The purpose of these two Systems is to provide information on which to base public transportation planning and public sector investment decisions. The section 15 system is administered by the Federal Transit Administration (FTA).

*The Uniform System of Accounts and Records* consists of:

- Various categories of accounts and records for classifying financial and operating data;
  - Precise definitions as to what data elements are to be included in these categories; and
  - Definitions of practices for systematic collection and recording of such information.
- While a specific accounting system is recommended for this recordkeeping, it is possible to make a translation from most existing accounting systems to comply with the *Section 15 Reporting System*, which consists of forms and procedures:
- For transmitting data from transit agencies to the FTA;
  - For editing and storing the data; and
  - For the FTA to report information to various groups.

Under the terms of section 15 of the Federal Transit Act, as amended, all applicants for, and beneficiaries of, Federal assistance under section 9 of the Act (under the formula grant programs) must comply with the Reporting System and the Uniform System of Accounts and Records in order to be eligible for Federal grants. It should be noted that separate and complete Section 15 reports must be submitted by or for each purchased transportation service provider that operates 100 or more revenue vehicles for the pur-

chased service during the maximum service period.

*B. Purpose of This Appendix*

This appendix presents a general introduction to the structure and operation of the two Systems. It is not a detailed set of instructions for completion of a Section 15 report or establishment of a System of Accounts and Records. Persons in need of more information should refer to the current editions of the Urban Mass Transportation Industry Uniform System of Accounts and Records and the Reporting Manual, available from: Federal Transit Administration, Audit Review and Analysis Division, Office of Capital and Formula Assistance, P.O. Box 61126, Washington, DC 20039-1126.

The FTA periodically updates these reference documents or supplements them to revise or clarify section 15 definitions, reporting forms and instructions. Section 630.4 makes clear that reporting agencies must use the most recent edition of reference documents and reporting forms to comply with the section 15 requirements. The FTA therefore encourages local officials to check with the FTA before completing a Section 15 report to avoid unnecessary efforts and delays.

*C. Special (Reduced) Reporting Requirements*

Certain information collection and recording requirements were tailored to accommodate the unique characteristics of certain transportation modes. Reduced requirements were permitted during limited time periods to ease transition to complete reporting for these modes. Reduced reporting requirements for commuter rail systems and van-pool services ended in the 1987 report year. In addition, the reduced reporting requirements for private subscription and private noncontract conventional bus service is eliminated for the 1992 report year.

*D. A Single Required Level of Section 15 Reporting and Recordkeeping*

The FTA has developed a single required reporting format for use by all transit agencies. The single required level accommodates variations in size, local laws, and modes of transport.

The Uniform Systems also contain a limited amount of additional more detailed financial and operational data that can be submitted at the reporting agency's option. Because the optional subcategories of data can be aggregated to the required level, these subcategories define the more aggregated data. The definitions for data reported at the required level are consistent with, and summarized from, those for the more detailed optional data.